## In the claims:

## Cancel claims 12, 16 and 20-22.

# Amend remaining claims 1-11, 13-15, 17-19 and 23-44 where indicated.

1	1. (Original) A method of making a magnetic head, which has an air bearing			
2	surface (ABS) and a back gap (BG), comprising the steps of:			
3	forming a second pole tip of a second pole piece with a top surface and a bottom surface			
4	at an ABS site for said ABS;			
5	the top surface of the second pole tip having a write region located at the ABS site and a			
6	stitch region which is recessed from the ABS site toward said back gap;			
7	depositing a protective sacrificial layer on the write region of the second pole tip; and			
8	forming a second pole piece yoke of a second pole piece magnetically connected to the			
9.	stitch region of the second pole tip.			
	2. (Original) A method of making a magnetic head as claimed in claim 1 including:			
3	said depositing of the sacrificial layer also deposits the sacrificial layer on the stitch region			
4	of the second pole tip; and			
5	removing said sacrificial layer from the stitch region of the second pole tip.			
1	3. (Original) A method of making a magnetic head as claimed in claim 2 wherein			
2	the sacrificial layer is alumina.			
1	4. (Original) A method of making a magnetic head as claimed in claim 3			
2	including the steps of:			
3	forming a first shield layer;			
4	forming first and second read gap layers;			
5	forming a read sensor between the first and second read gap layers, and			
6	forming the first and second read gap layers between the first shield layer and			
7	the second note niece lever			

 (Original) A method of making a magnetic head as claimed in claim 2 including: said depositing of the sacrificial layer also deposits the sacrificial layer over the first write coil layer;

chemically mechanically polishing the sacrificial layer until it is flat, but stopping the chemical mechanical polishing before the top surface of the second pole tip is exposed; and

before forming the second pole piece yoke, said removing said sacrificial layer including etching or ion milling the sacrificial layer from the stitch region of the second pole tip until the stitch region is exposed.

- 6. (Original) A method of making a magnetic head as claimed in claim 5 wherein the sacrificial layer is alumina.
- 7. (Original) A method of making a magnetic head as claimed in claim 2 including: the forming of the second pole tip also forms the second pole tip with a pole tip pedestal in the stitch region;

said depositing of the sacrificial layer also deposits the sacrificial layer over the first write coil layer,

said removing of the sacrificial layer includes chemically mechanically polishing the sacrificial layer until the sacrificial layer is flat and the pole tip pedestal in the stitch region is exposed, but stopping the chemical mechanical polishing before the write region of the second pole tip is exposed; and

the forming of the second pole piece yoke magnetically connects the second pole piece yoke to the second pole tip pedestal.

8. (Original) A method of making a magnetic head as claimed in claim 7 including the steps of:

forming a first insulation layer directly on the write gap layer with a front portion which is recessed from the ABS toward the back gap but is located under a pedestal site of the second pole tip pedestal; and

said forming of the second pole tip forms the second pole tip with said second pole tip pedestal without additional processing steps because of a profile of the front portion of said first insulation layer.

1	9.	(Original)	A method	of making a magnetic head as claimed in claim 8 wherein
2	the sacrificial	layer is alumina	1.	
1	10.	(Currently A	mended)	A method of making a magnetic head as claimed in
2		` ,	,	le piece layer the method includes the steps of:
3	·	siting a first alun	-	
4	•	· ·	• •	the first alumina layer;
5		•	,, ,	il forming the first write coil on the first alumina layer
6				rst alumina layer;
. 7	remov	ving a first portio	on of the first	alumina layer to expose a stitch region of the first pole
8				S site and between the ABS site and the back gap and
9	removing a se	econd portion o	f the first alu	umina layer at the back gap exposing a back gap region
10.	of the first po			
11 /	formi	ng a first pedesta	l of the first p	pole piece connected to the stitch region of the first pole
[2]	piece layer and	d forming a seco	nd pedestal	of the first pole piece connected to the back gap region
43/	of the first po	ole piece layer;		
14	said fo	orming of the wr	ite gap layer	forming the write gap layer on a top of the first pedestal
15	of the first pole piece and on a top surface of the second pedestal of the first pole piece;			
16	said forming of the second pole tip forms the second pole tip on the write gap layer above			
17	the first pede	stal of the first p	pole piece;	
18	formi	ng a second wri	te coil layer	on the write gap layer between the second pole tip and
19	the back gap;	; and	•	
20	said d	epositing of the	sacrificial lay	er also deposits the sacrificial layer on top of the second
21	write coil lay	er.		
1	11.	(Original)	A method	of making a magnetic head as claimed in claim 10
2	including:		•	• •
3	said d	epositing of the	sacrificial la	yer also deposits the sacrificial layer over the first write
4	coil layer;			•
5	chem	ically mechanic	ally polishin	g the sacrificial layer until it is flat, but stopping the
6	chemical med	chanical polishin	g before the	top surface of the second pole tip is exposed; and

7	before forming the second pole piece yoke, said removing said sacrificial layer including					
8	etching or ion milling the sacrificial layer from the stitch region of the second pole tip until the					
9	stitch region is exposed.					
	12. (Cancel)					

### 12. (Cancer)

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- 13. (Currently Amended) A method of making a magnetic head as claimed in claim 12 11 wherein the sacrificial layer is alumina.
  - 14. (Original) A method of making a magnetic head as claimed in claim 13 including the steps of:

forming a first shield layer;

forming first and second read gap layers;

forming a read sensor between the first and second read gap layers; and forming the first and second read gap layers between the first shield layer and the second pole piece layer.

15. (Original) A method of making a magnetic head as claimed in claim 10 including:

the forming of the second pole tip also forms the second pole tip with a pole tip pedestal in the stitch region;

said depositing of the sacrificial layer also deposits the sacrificial layer over the first write coil layer;

said removing of the sacrificial layer includes chemically mechanically polishing the sacrificial layer until the sacrificial layer is flat and the pole tip pedestal in the stitch region is exposed, but stopping the chemical mechanical polishing before the write region of the second pole tip is exposed; and

the forming of the second pole piece yoke magnetically connects the second pole piece yoke to the second pole tip pedestal.

#### 16. (Cancel)

l	(Currently Amended) A method of making a magnetic nead as claimed in claim				
2	16 15 including the steps of:				
3	forming a first insulation layer directly on the write gap layer with a front portion which				
4	is recessed from the ABS toward the back gap but is located under a pedestal site of the second				
5	pole tip pedestal; and				
6	said forming of the second pole tip forms the second pole tip with said second				
7	pole tip pedestal without additional processing steps because of a profile of the front				
8	portion of said insulation layer.				
1	18. (Original) A method of making a magnetic head as claimed in claim 17				
2	wherein the sacrificial layer is alumina.				
Δ/					
17	19. (Original) A method of making a magnetic head as claimed in claim 18				
2	including the steps of:				
3	forming a first shield layer;				
4	forming first and second read gap layers;				
5	forming a read sensor between the first and second read gap layers; and				
6	forming the first and second read gap layers between the first shield layer and				
7	the second pole piece layer.				
	20. (Cancel)				
	21. (Cancel)				
	22. (Cancel)				
1	23. (Original) A method of making a magnetic head as claimed in claim 1				
2	including the steps of:				
3	forming a first pole piece layer of a first pole piece;				
4	forming a nonmagnetic write gap layer on the first pole piece layer;				
5	forming a first write coil layer on the write gap layer, and				
6	the forming of the second pole tip forming the bottom surface of the second pole tip on the				
7	write gap layer.				

1	24. (Original) A method of making a magnetic head as claimed in claim 23
2	including:
3	said depositing of the sacrificial layer also deposits the sacrificial layer on the stitch region
4	of the second pole tip; and
5	removing said sacrificial layer from the stitch region of the second pole tip.
1	25. (Original) A method of making a magnetic head as claimed in claim 24
2	including:
3	said depositing of the sacrificial layer also deposits the sacrificial layer over the first write
4 ^	coil layer;
5	chemically mechanically polishing the sacrificial layer until it is flat, but stopping the
6	chemical mechanical polishing before the top surface of the second pole tip is exposed; and
7	before forming the second pole piece yoke, said removing said sacrificial layer including
7\ 8 \$	etching or ion milling the sacrificial layer from the stitch region of the second pole tip until the
<b></b> ∮\	stitch region is exposed.
1	26. (Original) A method of making a magnetic head as claimed in claim 25
2	including the step of forming an inset insulation layer inset in the first pole piece layer between
3	the ABS and the first write coil layer for defining a zero throat height of the head.
•	
1	27. (Original) A method of making a magnetic head as claimed in claim 26
2	wherein the sacrificial layer is alumina.
1	28. (Original) A method of making a magnetic head as claimed in claim 25
2	including:
3	the forming of the second pole tip also forms the second pole tip with a pole tip pedestal
4	in the stitch region;
5	said depositing of the sacrificial layer also deposits the sacrificial layer over the first write
6	coil laver

7	said removing of the sacrificial layer includes chemically mechanically polishing the			
8	sacrificial layer until the sacrificial layer is flat and the pole tip pedestal in the stitch region is			
9	exposed, but stopping the chemical mechanical polishing before the write region of the second			
10	pole tip is exposed; and			
11	the forming of the second pole piece yoke magnetically connects the second pole piece			
12	yoke to the second pole tip pedestal.			
	20			
1	29. (Original) A method of making a magnetic head as claimed in claim 28			
.2	including the step of forming a ZTH defining insulation on the first pole piece layer entirely			
3	between the ABS and the first write coil layer for defining a zero throat height (ZTH)			
4	of the head.			
N	20			
1. /	30. (Original) A method of making a magnetic head as claimed in claim 29			
$\sqrt{2}$	wherein the sacrificial layer is alumina.			
·	ADS) and a back			
J/ (	31 (Original) A magnetic head that has an air bearing surface (ABS) and a back			
2	gap, comprising:			
3	a first pole piece including:			
4	a first pole piece layer;			
5	a first pedestal located at the ABS and magnetically connected to the first pole			
6	piece layer and a second pedestal located at the back gap and magnetically connected to			
7	the first pole piece layer with the first and second pedestals spaced from each other;			
8	a first write coil located in the space between the first and second pedestals;			
9	a write gap layer on a top of the first pedestal;			
10	a second pole piece including:			
11	a second pole tip located at the ABS on the write gap layer, and a back gap pedestal			
12	spaced from the second pole tip and magnetically connected to the second pedestal of the			
13	first pole piece;			
14	a second write coil layer located in the space between the second pole tip and the			
15	back gap pedestal; and			
16	a second pole piece yoke magnetically connected to each of the second pole tip and			

the back gap pedestal and located over the second write coil layer.

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1		32.	(Original)	A magnetic head as claimed in claim 31 including:
2		a top s	urface of the s	econd pole tip having a write region located at the ABS and a stitch
3	region	which i	s recessed in t	he head;
4	•	the se	cond pole pied	ce yoke being magnetically connected to the second pole tip at said
5	stitch	region;		
6		a sacri	ficial layer cov	vering the write region of the second pole tip.
1		33.	(Original)	A magnetic head as claimed in claim 32 wherein the sacrificial layer
2	is also		` ` `	second write coil layer and the second pole piece yoke.
1 .		34.	(Original)	A magnetic head as claimed in claim 33 including:
2	^		shield layer;	
3.	( <b>)</b>		nd second read	
4	V	a reac	l sensor locate	d between the first and second read gap layers; and
5/		the fir	st and second r	read gap layers being located between the first shield layer and the first
6/\	pole	piece lay	yer.	
1		35.	(Original)	A magnetic head as claimed in claim 34 wherein the sacrificial layer
2	is alu	ımina.		
1		36.	(Original)	A magnetic head as claimed in claim 33 including:
2				having a second pole tip pedestal at its stitch region; and
3		the s	econd pole pi	ece yoke being directly magnetically connected to the second pole tip
4	pede	estal.		
1		37.	(Original)	A magnetic head as claimed in claim 36 including:
2			st shield layer,	
3			and second re	ad gap layers;
4				ted between the first and second read gap layers; and
5		the f	irst and second	I read gap layers being located between the first shield layer and the first
6	nole	e piece l		
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1	38.	(Original)	A magnetic head as claimed in claim 37 wherein the sacrificial layer
2	is alumina.		
1	39.	(Original)	A magnetic disk drive, having at least one magnetic head assembly
2	that has a wri	te head, a read	head and an air bearing surface (ABS), comprising:
3		rite head inclu	
4		a first pole p	piece including:
5			st pole piece layer;
<b>'</b> 6		a firs	st pedestal located at the ABS and magnetically connected to the first
7			ayer and a second pedestal located at the back gap and magnetically
8		connected t	to the first pole piece layer with the first and second pedestals spaced
9	^/	from each o	
10.	1		st write coil located in the space between the first and second pedestals;
W)	V	a wr	ite gap layer on a top of the first pedestal and on a top of the first write
12		coil;	
13/		_	ole piece including:
14			cond pole tip located at the ABS on the write gap layer, and a back gap
15			gnetically connected to the second pedestal of the first pole piece; and
16		a se	cond pole piece yoke magnetically connected to each of the second pole
17		tip and the	back gap pedestal, and
18	the 1	read head inclu	iding:
19		a sensor;	
20			tic nonconductive first and second read gap layers;
21		the sensor	being located between the first and second read gap layers;
22			netic first shield layer; and
23		the first and	d second read gap layers being located between the first shield layer and
24	the	first pole piece	e layer; and
25	a ho	ousing;	
26			otatably supported in the housing,
27	a sı	apport mounte	ed in the housing for supporting the magnetic head assembly with said
28	ABS facing	g the magnetic	disk so that the magnetic head is in a transducing relationship with the
29	magnetic d		

	the second of the magnetic disk
30	a spindle motor for rotating the magnetic disk;
31	an actuator positioning means connected to the support for moving the magnetic head to
32	multiple positions with respect to said magnetic disk; and
33	a processor connected to the magnetic head, to the spindle motor and to the actuator for
34	exchanging signals with the magnetic head, for controlling movement of the magnetic disk and
35	for controlling the position of the magnetic head.
	40. (Original) A magnetic disk drive as claimed in claim 39 including:
1	40. (Original) A magnetic disk drive as claimed in claim 39 including.  a top surface of the second pole tip having a write region located at the ABS and a stitch
2	
. 3	region which is recessed in the head;
4	the second pole piece yoke being magnetically connected to the second pole tip at said
5	stitch region; and
6 6	a sacrificial layer covering the write region of the second pole tip.
Ų.	41. (Original) A magnetic disk drive as claimed in claim 40 wherein the sacrificial
/ 3	layer is also located between the second write coil layer and the second pole piece yoke.
1	42. (Original) A magnetic disk drive as claimed in claim 41 wherein the sacrificial
2	layer is alumina.
1	43. (Original) A magnetic disk drive as claimed in claim 41 including:
2	the second pole tip having a second pole tip pedestal at its stitch region; and
	the second pole piece yoke being directly magnetically connected to the second pole tip
3	
4	pedestal.
1	44. (Original) A magnetic disk drive as claimed in claim 43 wherein the sacrificial
2	layer is alumina.